

request, the IRS may grant an extension if the IRS determines the extension is warranted.

(b) *Definitions.* For purposes of this section—

(1) *Authorized placement agency* has the same meaning as in §1.152-2(c) of this chapter;

(2) *Prospective adoptive child* or *child* means a child who has not been adopted, but who has been placed in the household of a prospective adoptive parent for legal adoption by an authorized placement agency; and

(3) *Prospective adoptive parent* or *parent* means an individual in whose household a prospective adoptive child is placed by an authorized placement agency for legal adoption.

(c) *General rule for obtaining a number—*(1) *Who may apply.* A prospective adoptive parent may apply for an ATIN for a child if—

(i) The prospective adoptive parent is eligible to claim a personal exemption under section 151 with respect to the child;

(ii) An authorized placement agency places the child with the prospective adoptive parent for legal adoption;

(iii) The Social Security Administration will not process an application for an SSN by the prospective adoptive parent on behalf of the child (for example, because the adoption is not final); and

(iv) The prospective adoptive parent has used all reasonable means to obtain the child's assigned social security number, if any, but has been unsuccessful in obtaining this number (for example, because the biological parent who obtained the number is not legally required to disclose the number to the prospective adoptive parent).

(2) *Procedure for obtaining an ATIN.* If the requirements of paragraph (c)(1) of this section are satisfied, the prospective adoptive parent may apply for an ATIN for a child on Form W-7A, *Application for Taxpayer Identification Number for Pending Adoptions* (or such other form as may be prescribed by the IRS). An application for an ATIN should be made far enough in advance of the first intended use of the ATIN to permit issuance of the ATIN in time for such use. An application for an ATIN must include the information required by

the form and accompanying instructions, including the name and address of each prospective adoptive parent and the child's name and date of birth. In addition, the application must include such documentary evidence as the IRS may prescribe to establish that a child was placed in the prospective adoptive parent's household by an authorized placement agency for legal adoption. Examples of acceptable documentary evidence establishing placement for legal adoption by an authorized placement agency may include—

(i) A copy of a placement agreement entered into between the prospective adoptive parent and an authorized placement agency;

(ii) An affidavit or letter signed by the adoption attorney or government official who placed the child for legal adoption pursuant to state law;

(iii) A document authorizing the release of a newborn child from a hospital to a prospective adoptive parent for adoption; and

(iv) A court document ordering or approving the placement of a child for adoption.

(d) *Effective date.* The provisions of this section apply to income tax returns due (without regard to extension) on or after April 15, 1998.

[T.D. 8839, 64 FR 51242, Sept. 22, 1999]

§ 301.6109-4 IRS truncated taxpayer identification numbers.

(a) *In general— Definition.* An IRS truncated taxpayer identification number (TTIN) is an individual's social security number (SSN), IRS individual taxpayer identification number (ITIN), IRS adoption taxpayer identification number (ATIN), or IRS employer identification number (EIN) in which the first five digits of the nine-digit number are replaced with Xs or asterisks. The TTIN takes the same format of the identifying number it replaces, for example XXX-XX-1234 when replacing an SSN, or XX-XXX1234 when replacing an EIN.

(b) *Use of a TTIN.* (1) *In general.* Except as provided in paragraph (b)(2) of this section, a TTIN may be used to identify any person on any statement or other document that the internal revenue laws require to be furnished to

another person. Use of a TTIN is permissive and not mandatory. Use of a TTIN as permitted by this section will not result in application of any penalty for failure to include a correct taxpayer identifying number on any payee statement or other document. For example, the section 6722 penalty for failure to timely furnish a correct statement would not apply solely because the payor used a TTIN as permitted by this section.

(2) *TTIN not permitted.* Use of a TTIN is not permitted in the following circumstances:

(i) A TTIN may not be used on a statement or other document if such use is prohibited by statute, regulation, other guidance published in the Internal Revenue Bulletin, form, or instructions.

(ii) A TTIN may not be used on a statement or document if a statute, regulation, other guidance published in the Internal Revenue Bulletin, form, or instructions, specifically requires use of a SSN, ITIN, ATIN, or EIN. For example, a TTIN may not be used on a Form W-8ECI or Form W-8IMY because the forms and/or form instructions specifically prescribe use of an SSN, EIN, or ITIN for the U.S. taxpayer identification number.

(iii) A TTIN may not be used on any return, statement, or other document that is required to be filed with or furnished to the Internal Revenue Service.

(iv) A person may not truncate its own taxpayer identifying number on any statement or other document that it furnishes to another person. For example, an employer may not truncate its EIN on a Form W-2, Wage and Tax Statement, that the employer furnishes to an employee; and a person may not truncate its TIN on a Form W-9, Request for Taxpayer Identification Number and Certification.

(3) *Example.* The provisions of paragraph (a) are illustrated by the following example:

Example. On April 5, year 1, Donor contributes a used car with a blue book value of \$1100 to Charitable Organization. On April 20, year 1, Charitable Organization sends Donor copies B and C of the Form 1098-C as a contemporaneous written acknowledgement of the \$1100 contribution as required by section 170(f)(12). In late-February, year 2, Charitable Organization prepares and files copy A

of Form 1098-C with the IRS, reporting Donor's donation of a qualified vehicle in year 1. The Charitable Organization may use a TTIN in lieu of Donor's complete SSN in the Donor's Identification Number box on copies B and C of the Form 1098-C because copies B and C of the Form 1098-C are documents required by the Internal Revenue Code and regulations to be furnished to another person, there are no applicable statutes, regulations, other published guidance, forms or instructions, that prohibit the use of a TTIN on those copies, and, there are no applicable statutes, regulations, other published guidance, forms, or instructions that specifically require use of an SSN or other identifying number on those copies. A TTIN cannot be used on copy A of the Form 1098-C, however, because copy A is required to be filed with the IRS.

(c) *Effective/applicability date.* This section applies on and after July 15, 2014.

[T.D. 9675, 79 FR 41131, July 15, 2014]

§ 301.6110-1 Public inspection of written determinations and background file documents.

(a) *General rule.* Except as provided in § 301.6110-3, relating to deletion of certain information, § 301.6110-5(b), relating to actions to restrain disclosure, paragraph (b)(2) of this section, relating to technical advice memoranda involving civil fraud and criminal investigations, and jeopardy and termination assessments, and paragraph (b)(3) of this section, relating to general written determinations relating to accounting or funding periods and methods, the text of any written determination (as defined in § 301.6110-2(a)) issued pursuant to a request postmarked or hand delivered after October 31, 1976, shall be open to public inspection in the places provided in paragraph (c)(1) of this section. The text of any written determination issued pursuant to a request postmarked or hand delivered before November 1, 1976, shall be open to public inspection pursuant to section 6110(h) and § 301.6110-6, when funds are appropriated by Congress for such purpose. The procedures and rules set forth in §§ 301.6110-1 through 301.6110-5 and § 301.6110-7 do not apply to written determinations issued pursuant to requests postmarked or hand delivered before November 1, 1976, unless § 301.6110-6 states otherwise. There shall also be open to public inspection